Arizona Withholding Payment and Reporting Instructions
for Forms A1-QRT and A1-WP

Election to not withhold in December now available to employers. Senate Bill 1238 (Chapter 311), as enacted by the legislature and signed by Governor Napolitano, amends Arizona's withholding statutes to provide a voluntary election by employers to not withhold Arizona taxes from employee compensation paid during the month of December. For 2005, this election must be made by October 1; for any subsequent year, the election must be made by July 1 of that year.

General Instructions

Who May Use Form A1-QRT

An employer must make its Arizona withholding payments to the department either on a quarterly basis or at the same time as the employer makes its federal withholding deposits. An employer must file a quarterly withholding tax return with the department to report its Arizona withholding tax liability.

An employer incurs an Arizona withholding tax liability either quarterly or on the same dates as it incurs a federal withholding liability (monthly, semi-weekly, or one-banking day). An employer must determine when it incurs an Arizona withholding tax liability to establish its correct Arizona withholding payment schedule. An employer makes this determination by calculating its average Arizona withholding tax liability for the four preceding calendar quarters or by using an alternate calculation if it does not have historical data for the preceding four calendar quarters. Both computations are discussed in the Arizona Withholding Liability/Payment Schedule section of these instructions.

Form A1-QRT*: Use the quarterly tax return if the liability is incurred on a quarterly, monthly, semi-weekly or one-banking day basis. A monthly liability employer that incurs a one-banking day liability during the calendar quarter immediately becomes an Arizona semi-weekly liability employer for the remainder of the calendar quarter.

EXCEPTION FOR ANNUAL PAYMENT RETURN (Form A1-APR): Effective January 1, 1998, certain employers may make their withholding payments on an annual basis and file an annual withholding tax return on Form A1-APR. These employers will not file the Forms A1-QRT and A1-R or use the Form A1-WP for their withholding payments.

An employer may make its Arizona withholding payments on an annual basis if all of the following conditions are met:

- The employer has established a history of withholding activity by filing the quarterly tax return (Form A1-QRT) for at least the 4 preceding calendar quarters.

- The employer's withholding liability was an amount greater than zero for at least 1 of the 4 preceding calendar quarters.

- The average amount of Arizona income taxes withheld by the employer in the 4 preceding calendar quarters does not exceed $200. The employer will meet this average withholding requirement if the total amount withheld in the 4 preceding calendar quarters is $800 or less.

- The employer has timely filed the Form A1-QRT and has timely made its Arizona withholding payments for at least 3 of the 4 preceding calendar quarters.

- The employer has filed the Form A1-QRT for all preceding calendar quarters and does not have a balance due (tax, penalty, or interest) for any preceding calendar quarters.

- The employer has filed the annual reconciliation tax return (Form A1-R) for all preceding calendar years and has timely filed the Form A1-R for the preceding calendar year.

An employer may continue to make its Arizona withholding payments on an annual basis for the succeeding calendar year if all of the following conditions are met:

- The average amount of Arizona income taxes withheld by the employer in the 4 preceding calendar quarters does not exceed $200.

- The employer has timely filed the annual tax return and has timely made its annual Arizona withholding payment for the preceding calendar year.

If an employer does not meet all of the qualifying conditions to continue making its Arizona withholding payments on an annual basis for the succeeding calendar year:

- The employer must determine its Arizona withholding payment schedule for succeeding calendar quarters according to the instructions in the Arizona Withholding Liability/Payment Schedule section; and

- The employer shall file the quarterly tax return (Form A1-QRT) for succeeding calendar quarters.

Penalties and Interest

A. Late Filing Penalty. A return filed after the due date is subject to the late filing penalty. The late filing penalty is 4½ percent of the amount of tax required to be shown on the return. "Amount of tax required to be shown on the return" is the amount of tax imposed less the amount of any part of the tax paid on or before the beginning of the month. The penalty period is each month or fraction of a month between the due date of the return and the date the taxpayer filed the return. The maximum penalty is 25 percent of the tax found to be remaining due.

B. Late Payment Penalty. The department imposes the late payment penalty on any amount shown as tax on the return that is not paid by the date prescribed for its payment. The late payment penalty is ½ percent of the unpaid tax for each month or fraction of a month the tax remains unpaid, not to exceed 10 percent of the unpaid tax.

NOTE: *If both of the penalties described in A and B apply, the maximum combined penalty is 25 percent.*

C. Additional Failure to Pay Penalty. An employer is required to withhold Arizona income tax from compensation paid to an employee for services performed in Arizona, unless the compensation is exempted from Arizona withholding by Arizona law. The amount of tax required to be withheld is specified in Title 43, Chapter 4 of the Arizona Revised Statutes. The department may impose a penalty if the amount of tax required to be withheld, whether the amount of tax is determined by the employer or the department, is not paid to the department by the date prescribed for its payment. The amount of the penalty is 25 percent of the amount of tax required to be withheld and paid to the department.

D. Interest. The department assesses interest on any portion of the tax, whether determined by the department or the employer/taxpayer, not paid by the date prescribed for its payment. The department applies interest, compounded annually, in the same manner and at the same times as prescribed by Internal Revenue Code § 6621 with the following exception. **Exception:** The Arizona rate of interest for both underpayments and overpayments *for all taxpayers* is the federal underpayment rate under IRC § 6621(a)(2) [the federal short-term rate, determined pursuant to IRC § 6621(b), plus three percentage points]. On January 1 of each year, the department adds any interest outstanding as of that date to the principal amount of the tax. It is then a part of the principal amount of the tax and accrues interest until paid.

Arizona Withholding Liability/Payment Schedule

Arizona law requires an employer to compute its average Arizona withholding tax liability for the preceding four calendar quarters at the beginning of each new quarter. This calculation is performed to determine the correct Arizona withholding payment schedule.

An employer that has four full consecutive calendar quarters of Arizona withholding liability historical data must use the regular withholding payment schedule computation. An employer that does not have four full consecutive calendar quarters of Arizona withholding liability historical data must use the alternate withholding payment schedule computation.

A. Regular Arizona Withholding Liability/Payment Schedule Computation

An employer required to use the regular computation must add its withholding liabilities for the preceding four calendar quarters and divide the total by four.

An employer must make its Arizona withholding payments on a quarterly basis if the average amount of Arizona income taxes withheld during the preceding four calendar quarters does not exceed $1,500.

An employer must make its Arizona withholding tax payments at the same time as its federal withholding deposits if the average amount of Arizona income taxes withheld during the preceding four calendar quarters exceeds $1,500.

Example 1		
An employer is trying to determine the correct Arizona withholding payment schedule for the second calendar quarter 2006. The employer would make the following calculation to compute the average amount of Arizona income taxes withheld in the preceding four calendar quarters.		
First quarter 2006 withholding		$ 1,100
Fourth quarter 2005 withholding	+	1,600
Third quarter 2005 withholding	+	1,000
Second quarter 2005 withholding	+	1,200
Total withholding	=	$ 4,900
Divide by	÷	4
Average withholding	=	$ 1,225
This example illustrates a four-quarter average of Arizona income taxes withheld that does not exceed $1500. Therefore, the employer is required to make Arizona withholding payments on a quarterly basis.		

Example 2		
An employer is trying to determine the correct Arizona withholding payment schedule for the third calendar quarter 2006. The employer would make the following calculation to compute the average amount of Arizona income taxes withheld in the preceding four calendar quarters.		
Second quarter 2006 withholding		$ 1,800
First quarter 2005 withholding	+	1,400
Fourth quarter 2005 withholding	+	1,900
Third quarter 2005 withholding	+	1,300
Total withholding	=	$ 6,400
Divide by	÷	4
Average withholding	=	$ 1,600
This example illustrates a four-quarter average of Arizona income taxes withheld that exceeds $1500. Therefore, the employer is required to make Arizona withholding payments at the same time as its federal withholding deposits.		

B. Alternate Arizona Withholding Liability/Payment Schedule Computation

An employer must make its Arizona withholding payments on a quarterly basis if the average amount of Arizona income taxes withheld during the preceding four calendar quarters does not exceed $1,500.

An employer must make its Arizona withholding tax payments at the same time as its federal withholding deposits (monthly, semi-weekly, or one-banking day), if the average amount of Arizona income taxes withheld during the preceding four calendar quarters exceeds $1,500.

An employer required to use the alternate computation must use one of the following methods.

An employer that purchases an existing business must determine its Arizona withholding payment schedule for each calendar quarter by calculating the average amount withheld in the four preceding calendar quarters as follows.

- For the first quarter of withholding, the employer must calculate the previous owner's average amount of Arizona income taxes withheld in the four preceding calendar quarters.

- For the second through fourth quarters of withholding the employer must calculate the average amount withheld in the four preceding calendar quarters by combining its prior quarters of withholding with the previous owner's quarters of withholding.

- For subsequent quarters of withholding, the employer must add the amounts it withheld in the four preceding calendar quarters and then divide that sum by four.

A newly formed business must determine its Arizona withholding payment schedule as follows.

- For the first quarter of withholding, the employer must make its Arizona withholding payments on a quarterly basis.

- For the second quarter of withholding, the employer must determine its Arizona withholding payment schedule based on the amount withheld in the first quarter of withholding.

- For the third quarter of withholding, the employer must determine its Arizona withholding payment schedule by adding the amounts withheld in the first and second quarters and dividing by two.

- For the fourth quarter of withholding, the employer must determine its Arizona withholding payment schedule by adding the amounts withheld in the first, second, and third quarters and dividing by three.

- For subsequent quarters of withholding, the employer must determine its Arizona withholding payment schedule by adding the amounts withheld in the four preceding calendar quarters and dividing by four.

When two or more employers consolidate their business activities to form one entity, the new employer must determine its Arizona withholding payment schedule based on the combined withholding of the prior employers for the preceding four full calendar quarters. Any prior employer with fewer than four full quarters of withholding activity must annualize the amounts withheld and divide by four. The new employer must determine its Arizona withholding payment schedule by combining this amount with the quarterly averages of the other prior employers with four full quarters of withholding activity.

C. Withholding Payment Due Dates

Internet payments: Employers may make their withholding payments on the Internet. Go to www.AzTaxes.gov for further information.

Quarterly Arizona withholding payments are due on the following dates:

- First calendar quarter - April 30;

- Second calendar quarter - July 31;

- Third calendar quarter - October 31;

- Fourth calendar quarter - January 31.

If the quarterly withholding payment due date is a non-banking day (Saturday, Sunday, or a legal holiday), the withholding payment is timely if made on the next banking day.

An employer required to make its Arizona withholding payments at the same time as its federal withholding deposits must make its Arizona withholding payments on a monthly, semi-weekly, or one-banking day basis.

Monthly Arizona withholding payments are due on the fifteenth day of the month following the calendar month in which the taxes accumulated.

If the fifteenth day of the following month is a non-banking day (Saturday, Sunday, or a legal holiday), the withholding payment is timely if made on the next banking day.

Semi-weekly Arizona withholding payments are due on the following schedule:

- *Wednesday through Friday semi-weekly period* - on or before the following Wednesday.

- *Saturday through Tuesday semi-weekly period* - on or before the following Friday.

If *any* of the *three weekdays* following the close of a semi-weekly period is a non-banking day (a legal holiday), an additional banking day is granted to make the required payment.

If a calendar quarter ends during a semi-weekly period (on a day other than Tuesday or Friday), the following rules apply:

- Taxes accumulated on the days in the current calendar quarter are subject to one payment obligation.

- Taxes accumulated on the days in the next calendar quarter are subject to a separate payment obligation.

- The payment(s) is (are) due at the normal payment due date for the semi-weekly period.

One-banking day Arizona withholding payments are due on the first banking day following the day that an employer incurs a federal one-banking day deposit obligation. The employer must make a one-banking day federal withholding deposit if federal taxes accumulate to $100,000 or more on any day during a monthly or semi-weekly deposit period. The Arizona withholding payment is due the same day as the federal withholding deposit although the Arizona withholding tax liability may not have reached $100,000 for the same monthly or semi-weekly period. A monthly liability payer that incurs an Arizona one-banking day withholding payment obligation during the calendar quarter immediately becomes an Arizona semi-weekly liability payer for the remainder of the calendar quarter.

Form A1-QRT

Internet filing: Employers may file their Form A1-QRT on the Internet, beginning with the return for the first quarter of 2004. Go to www.AzTaxes.gov for further information.

All employers that incur a quarterly liability, monthly liability (all three months or for less than three months of the calendar quarter), semi-weekly liability or one-banking day liability must use Form A1-QRT. Filing due dates for the Form A1-QRT are:

- First calendar quarter - April 30;
- Second calendar quarter - July 31;
- Third calendar quarter - October 31;
- Fourth calendar quarter - January 31.

Specific Instructions

Refer to the sample Form A1-QRT on pages 7 and 8 of the instructions. The following numbered instructions correspond to the numbered sections of the sample Form A1-QRT.

I. Taxpayer Information Section

1   Business Name and Address/Address Changed Box

Check the accuracy of the business name and address printed on the form. Make corrections on the form as required. If the address has changed, check the address changed box. If the name or address is missing, print the correct information.

2   Amended Returns

Check the amended return box on page 1 of the form if this is an amended return. Complete the amended return information section on page 2 of the form. If the amended return is being filed for a quarter in a prior year, the employer must also file an amended Form A1-R for that year and include the state copies of the federal Forms W-2c, or corrected copies of Forms W-2G and 1099-R for the affected employees.

Overpayments: After the amended return is processed and payments are confirmed, a correction notice will be generated. The employer must contact the department to apply a credit.

A refund will not be issued unless a written request detailing the justification is submitted to the department. The top portion of the correction notice, or a copy, should be attached to the written request. No refund will be issued once the credit is applied to a liability.

Underpayments: Enclose payment for the underpaid amount with the amended return. The department will calculate the amount of interest and any applicable penalties and send a billing notice after the amended return is processed.

3   Filing of Final Return Box/Closing of Employer's Withholding Account

Check the final return box on page 1 of the form if this is a final return. Complete the reason for closing of employer's withholding account section on page 2 of the form.

When an account is closed, the employer must file a final return on Form A1-QRT for the last quarter in which the final wages were paid. The employer must file a final return to report its Arizona tax liability for the quarter in which the account was closed. **NOTE:** The employer must also file Form A1-R, *Withholding Reconciliation Tax Return*, for that year.

4   Total Arizona Payroll for This Quarter

Enter the total gross Arizona payroll for this calendar quarter. "Total gross Arizona payroll" means amounts considered wages for federal income tax withholding purposes. Do not include wages exempt from Arizona withholding by Arizona law.

5   Employer Identification Number (EIN)

Check the accuracy of the employer identification number printed on the form. Make corrections on the form as required. If the employer identification number is missing, write in the correct information. An employer identification number can be obtained from the Internal Revenue Service or from the License and Registration Section of the department.

6   Quarter and Year

Check the accuracy of the quarter and year printed on the form. Make corrections on the form as required. If the quarter or year is missing, write in the correct quarter (1, 2, 3, or 4) or the four digit year.

II. Tax Liability Schedule Section

7   Quarterly Tax Liability

An employer that incurs a quarterly withholding tax liability must complete Part IIA, QUARTERLY tax liability and Part III, line 1. Enter the amount of Arizona withholding tax liability for the quarter, not the amount of Arizona withholding payments. *DO NOT COMPLETE PAGE 1, PART IIB, MONTHLY TAX LIABILITY OR SECTIONS A, B, AND C, DAILY TAX LIABILITY.*

8   Monthly Tax Liability

An employer that incurs a monthly withholding tax liability for all three months of the calendar quarter must complete Part IIB, Monthly tax liability, for months 1, 2 and 3.

Enter the amount of Arizona withholding tax liability for each applicable month, not the amount of Arizona withholding payments. Add the three monthly subtotals. Enter the total Arizona tax liability for the calendar quarter on Part III, line 1.

If the employer also incurs a one-banking day withholding obligation during a month in the calendar quarter, complete the applicable tax liability sections based on which month of the calendar quarter a one-banking day withholding obligation is incurred. Enter the amount of Arizona withholding tax liability in the applicable tax liability sections, not the amount of Arizona withholding payments. Enter the total for each month on page 1, Part IIB. Add the three monthly subtotals. Enter the total Arizona tax liability for the calendar quarter on page 1, Part III, line 1.

IF AN EMPLOYER INCURS A ONE-BANKING DAY OBLIGATION DURING THE FIRST MONTH:

- *First month* - complete section A, daily tax liability.
- *Second month* - complete section B, daily tax liability.
- *Third month* - complete section C, daily tax liability.

IF AN EMPLOYER INCURS A ONE-BANKING DAY OBLIGATION DURING THE SECOND MONTH:

- *First month* - complete Part IIB, month 1 liability.
- *Second month* - complete section B, daily tax liability.
- *Third month* - complete section C, daily tax liability.

IF AN EMPLOYER INCURS A ONE-BANKING DAY OBLIGATION DURING THE THIRD MONTH:

- *First month* - complete Part IIB, MONTH 1 liability.
- *Second month* - complete Part IIB, month 2 liability.
- *Third month* - complete section C, daily tax liability.

9 Daily Tax Liability
(Semi-weekly or One-banking Day)

Complete Page 1, sections A, B and C, daily tax liability, Part IIB, monthly tax liability, and Part III, line 1. On lines A1 through A31, B1 through B31, and C1 through C31, make entries on the day that an Arizona tax liability was incurred. Enter the amount of Arizona withholding tax liability for each applicable day, not the amount of Arizona withholding payments. Add the amounts entered on the daily liability schedule for each month. Enter the total for each month on sections A, B, and C, and on Part IIB. Add the amounts entered on Part IIB. Enter the total Arizona tax liability for the calendar quarter on Part III, line 1.

Important note for one-banking day obligations: Check the small gray box to the right of the number that corresponds to the day that the employer incurred an Arizona one-banking day withholding obligation. *Leave this box blank unless a one-banking day withholding obligation was incurred.*

III. Tax Computation Section

10 Line 1 - LIABILITY

Quarterly tax liability employer - enter the amount from page 1, Part IIA, quarterly tax liability.

Monthly tax liability employer (all three months of quarter) - add the amounts on page 1, Part IIB, monthly tax liability, for months 1, 2 and 3. Enter the total.

Monthly tax liability (less than three months)/daily tax liability employer - add the amounts on page 1, Part IIB, for months 1, 2 and 3. Enter the total.

Daily tax liability employer (all three months of quarter) - add the amounts on page 1, Part IIB, for months 1, 2 and 3. Enter the total.

11 Line 2 - Prior Payments Made for This Quarter

Enter the total amount of other payments made for this quarter in this field. If no income tax was withheld for this quarter, enter -0- in this field.

12 Line 3 – Total Amount Due

Subtract the amount on line 2 from the amount on line 1. If this is a positive number, enter the difference. If this is a negative number (an amount less than zero), enter zero.

If this is a positive number, this is the amount of tax remaining due. Remit payment with the return. The department will calculate the amount of interest and any applicable penalties and send a billing notice after the return is processed.

If this is a negative number (an amount less than zero), this is the overpayment for the quarter. After the return is processed and payments are confirmed, a correction notice will be generated. The employer must contact the department to apply a credit.

A refund will not be issued unless a written request detailing the justification is submitted to the department. The top portion of the correction notice, or a copy, should be attached to the written request. No refund will be issued once the credit is applied to a liability.

Form A1-WP

Employers required to make more than one Arizona withholding payment per calendar quarter use Form A1-WP to transmit Arizona withholding payments to the department. *Employers required to make quarterly withholding payments will not use this form. Employers making withholding payments by electronic funds transfer or on the Internet will not use this form.*

Internet payments: Employers may make their withholding payments on the Internet. Go to www.AzTaxes.gov for further information.

Electronic Funds Transfer (EFT)

Refer to ARS § 42-1129 and the related Arizona Administrative Code rules (AAC R15-10-301 through R15-10-307) for detailed information regarding electronic funds transfer.

Employers whose average Arizona quarterly withholding tax liability for the preceding taxable year was $20,000 or more must make Arizona withholding payments via the electronic funds transfer program. *If the employer makes its withholding payments by electronic funds transfer (EFT), the employer should not submit the Form A1-WP to the department.*

Employers required to make withholding payments via electronic funds transfer must complete the department's electronic funds transfer authorization agreement at least 30 days prior to initiation of the first applicable transaction.

Employers whose average Arizona quarterly withholding tax liability for the preceding taxable year was less than $20,000 may elect voluntary participation in the electronic funds transfer program. Voluntary participants in the program must complete the department's electronic funds transfer authorization agreement at least 30 days prior to the first applicable transaction.

Obtain additional information concerning the Arizona electronic funds transfer program by contacting the EFT Helpline at (602) 542-2040 in Phoenix or at (800) 572-7037 (toll-free). The FAX line is (602) 716-7986.

Specific Instructions

Refer to the sample Form A1-WP below. The following numbered instructions correspond to the numbered sections of the sample Form A1-WP.

1 Business Name and Address

Check the accuracy of the business name and address printed on the form. Make corrections on the form as required. If the name or address is missing, print the correct information.
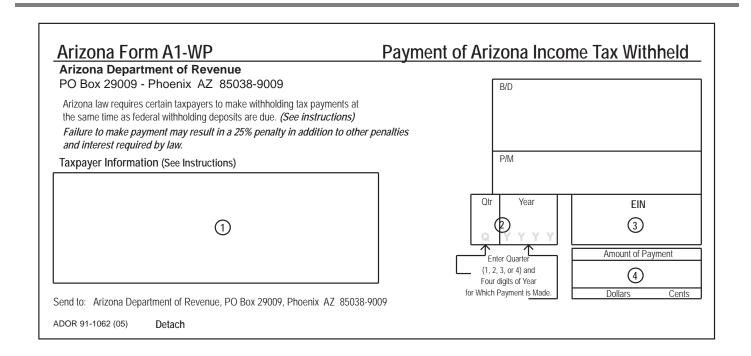
2 Quarter and Year

Check the accuracy of the quarter and year printed on the form. Make corrections on the form as required. If the quarter or year is missing, write in the correct quarter (1, 2, 3, or 4) or the four digit year.

3 Employer Identification Number (EIN)

Check the accuracy of the employer identification number printed on the form. Make corrections on the form as required. If the employer identification number is missing, write in the correct information. An employer identification number can be obtained from the Internal Revenue Service or from the License and Registration Section of the department.

4 Amount of Payment

Enter the amount of the payment enclosed. Do not submit the Form A1-WP if no payment is enclosed. Do not submit the Form A1-WP if withholding payments are made by electronic funds transfer or on the Internet. Do not submit the Form A1-WP to list prior payments made during the quarter. Do not submit the Form A1-WP for a negative amount (to apply a credit as a payment or to claim a credit as an overpayment).

Arizona Form A1-WP — Payment of Arizona Income Tax Withheld

Arizona Department of Revenue
PO Box 29009 - Phoenix AZ 85038-9009

Arizona law requires certain taxpayers to make withholding tax payments at the same time as federal withholding deposits are due. *(See instructions)*
Failure to make payment may result in a 25% penalty in addition to other penalties and interest required by law.

Taxpayer Information (See Instructions)

B/D

P/M

Qtr	Year	EIN
①		③

Q Y Y Y Y

Enter Quarter (1, 2, 3, or 4) and Four digits of Year for Which Payment is Made.

Amount of Payment
④
Dollars   Cents

Send to: Arizona Department of Revenue, PO Box 29009, Phoenix AZ 85038-9009

ADOR 91-1062 (05)   Detach

Arizona Form A1-QRT   Arizona Quarterly Withholding Tax Return

Arizona Department of Revenue
PO Box 29009 - Phoenix AZ 85038-9009

<table>
<tr><td colspan="2">DOR USE ONLY</td><td>☐ LABELED RETURN</td></tr>
<tr><td colspan="3">POSTMARK DATE</td></tr>
</table>

I.   Taxpayer Information
   (See Instructions)

(1)

Check box if: ☐ Amended Return (2)   ☐ Address Changed   ☐ Final Return (3)

Total Arizona Payroll for This Quarter.......................... (4)

EIN	(5)
QUARTER AND YEAR *: (6)	Q Y Y Y Y

* Quarter (1, 2, 3 or 4) and four digits of year

Form A1-QRT Due Dates:
First quarter - April 30
Second quarter - July 31
Third quarter - October 31
Fourth quarter - January 31

II. Tax Liability Schedule
   (See instructions before completing this section)

   A.   Quarterly Tax Liability

Tax Liability............................. (7)

III. Tax Computation (See Instructions)

1.   Liability (amount from A or total of three months in B)................. (10) | 1 | |
2.   Prior Payments Made for This Quarter .... (11) | 2 | |

   B.   Monthly Tax Liability

(8) Month 1 Liability...........
Month 2 Liability..............
Month 3 Liability.............

3.   **Total Amount Due** - *Subtract line 2 from line 1.*
   If less than zero, enter zero .... (12) | 3 | |

Make check payable to Arizona Department of Revenue; include EIN on payment.

Daily Tax Liability Schedule   (9)

A. Daily Tax Liability - 1st Month of Quarter (Semi-Weekly or One Banking Day)

1		8		15		22		29	
2		9		16		23		30	
3		10		17		24		31	
4		11		18		25		Check gray boxes for	
5		12		19		26		one-banking day withholding	
6		13		20		27		obligations only.	
7		14		21		28			

Month 1 Liability - *Enter total here and on page 1, Part II B* ....

B. Daily Tax Liability - 2nd Month of Quarter (Semi-Weekly or One Banking Day)

1		8		15		22		29	
2		9		16		23		30	
3		10		17		24		31	
4		11		18		25		Check gray boxes for	
5		12		19		26		one-banking day withholding	
6		13		20		27		obligations only.	
7		14		21		28			

Month 2 Liability - *Enter total here and on page 1, Part II B* ....

C. Daily Tax Liability - 3rd Month of Quarter (Semi-Weekly or One Banking Day)

1		8		15		22		29	
2		9		16		23		30	
3		10		17		24		31	
4		11		18		25		Check gray boxes for	
5		12		19		26		one-banking day withholding	
6		13		20		27		obligations only.	
7		14		21		28			

Month 3 Liability - *Enter total here and on page 1, Part II B* ....

ADOR 91-1061 (05)

AMENDED RETURN INFORMATION:

Explain why an amended return is being filed.

②

Reason for closing of employer's withholding account (check the applicable box):

③

☐ 1. Reorganization or change in business entity (example: from corporation to partnership)

☐ 2. Business sold

☐ 3. Business stopped paying wages and will not have any employees in the future

☐ 4. Business permanently closed

☐ 5. Business has only leased or temporary agency employees

☐ 6. Other (specify reason) _____

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is a true, complete and correct return.

Please Sign Here	Signature	Date	( ) Business telephone number

Paid Preparer's Use Only	Preparer's signature	Date	( ) Business telephone number
	Firm's name (or preparer's, if self-employed)		Preparer's EIN, SSN, or PTIN
	Firm's address		Zip code

Send to: Arizona Department of Revenue, PO Box 29009, Phoenix AZ 85038-9009

ADOR 91-1061 (05)